

ORDINANCE NO.: 2016-26

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF WALTON COUNTY, FLORIDA, PROVIDING FOR AMENDMENTS TO WALTON COUNTY CODE CHAPTER 19, SECTION 19.76 AD VALOREM TAXATION; ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFIED SENIOR CITIZENS; AND PROVIDING FOR THE WAIVER OF AN ANNUAL APPLICATION OR STATEMENT FOR THE ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER IN ACCORDANCE WITH FLORIDA STATUTE 196.011(9) AFTER THE INITIAL APPLICATION IS MADE AND THE CLASSIFICATION IS MADE BY THE PROPERTY APPRAISER IN ACCORDANCE WITH FLORIDA STATUTE SECTION 196.075; PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the duly elected Property Appraiser of Walton County, Florida, Patrick Pilcher (the "Appraiser") requests that the Walton County Board of County Commissioners (the "Board") waive the requirement that a property owner file an annual application or statement for the additional homestead exemption for persons 65 and older in accordance with Florida Statute Section 196.011(9) after an initial application is made and the classification is made by the Appraiser in accordance with Florida Statute Section 196.075; and

WHEREAS, Walton County and the Appraiser believe that it is in the public's best interest to grant the waiver; and

WHEREAS, the requested waiver is anticipated to save the Appraiser's Office funds each year for receiving and processing the annual applications; and

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Walton County, Florida:

SECTION 1. FINDINGS. The foregoing findings are incorporated by reference and made a part hereof.

SECTION 2. PURPOSE. The purpose of this ordinance is to amend Chapter 19, Section 19-76 Ad Valorem Taxation; additional homestead exemption for certain qualified senior citizens of the Walton County Code.

SECTION 3. AMENDMENT. Chapter 19, Section 19-76 Ad Valorem Taxation; additional homestead exemption for certain qualified senior citizens of the Walton County Code, is amended as set forth below with underlined as additions and strikethrough text as deletions.

Sec. 19-76 – Homestead exemptions.

(a) The provisions of F.S. §196.075 are hereby enacted and incorporated by reference herein, and the additional homestead exemption for persons ~~sixty-five (65)~~ sixty-five (65) years of age or older is hereby granted subject to the provisions of F.S. §196.075 regarding “household income” and other terms contained therein.

(b) The additional exemption shall be in the amount of fifty thousand dollars (\$50,000.00).

(c) This exemption shall only apply to taxes being levied by the Board of County Commissioners of the county.

(d) Notwithstanding the foregoing, the County waives the requirement that a property owner file an annual application or statement for the additional homestead exemption for persons 65 and older in accordance with Florida Statute Section 196.011(9) after an initial application is made and the exemption is granted by the property appraiser in accordance with Florida Statute Section 196.075.

(e) This article shall take effect as provided by the law and the exemption shall apply for the year 2001.

SECTION 4. SEVERABILITY. If any section, subsection, clause, phrase, or provision of this ordinance is held invalid or unconstitutional, such invalidation or unconstitutionality shall not be construed as to render invalid or unconstitutional the remaining provisions of this ordinance.

SECTION 5. Repeal all ordinances or parts of ordinances in conflict with this ordinance are to the extent of such conflict hereby repealed.

SECTION 6. INCLUSION IN CODE. This ordinance shall become and be made a part of the Code of Walton County, Florida. Sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section", "article" or other appropriate designation.

SECTION 7. EFFECTIVE DATE. A certified copy of this ordinance as enacted shall be filed by the Clerk of the Board with the office of the Secretary of the State of Florida within ten (10) days after enactment, and this ordinance shall take effect immediately in accordance with Section 125.66(2) , Florida Statutes.

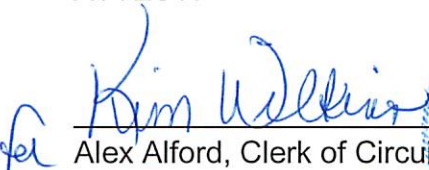
DULY ADOPTED in regular session on this 22nd day of November, 2016.

BOARD OF COUNTY COMMISSIONERS
WALTON COUNTY, FLORIDA




Sara Comander, Chair

ATTEST:



Alex Alford, Clerk of Circuit Court
And County Comptroller



Approved as to Form:


Mark D. Davis, County Attorney